

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025


General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2024



President of the Board - Original Signature Required

6/20/24
Date



Secretary of the Board - Original Signature Required

6/20/24
Date



Chief School Administrator - Original Signature Required

6/20/24
Date

Donna M Robbins

(717)569-8231

Extn :

Contact Person

Telephone Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Township SD	COUNTY : Lancaster	AUN : 113364503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024) ?

Yes

No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

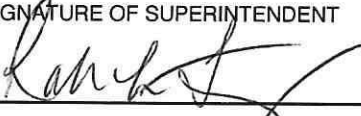
Total Budgeted Expenditures	\$124509519
Ending Unassigned Fund Balance	\$9959335
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/20/2024
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Manheim Township SD	County : Lancaster	AUN Number : 113364503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5.16.2024
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated expenditures or loss of revenues
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Maintenance of 8% of budgeted revenues per Board policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve for the following expenditures: unanticipated medical claims, PSERS rate stabilization, technology, and transportation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Commitments are for the High School store and the District's social services fund.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,118,543
0840 Assigned Fund Balance	8,494
0850 Unassigned Fund Balance	9,929,348
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,056,385</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	93,233,752
7000 Revenue from State Sources	27,638,885
8000 Revenue from Federal Sources	814,832
9000 Other Financing Sources	275,000
Total Estimated Revenues And Other Financing Sources	<u>\$121,962,469</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$142,018,854</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	76,604,091
6112 Interim Real Estate Taxes	420,000
6113 Public Utility Realty Taxes	77,000
6114 Payments in Lieu of Current Taxes - State / Local	286,161
6140 Current Act 511 Taxes - Flat Rate Assessments	300,000
6150 Current Act 511 Taxes - Proportional Assessments	11,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	1,800,000
6700 Revenues from LEA Activities	111,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,140,000
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	175,000
6940 Tuition from Patrons	160,000
6960 Services Provided Other Local Governmental Units / LEAs	35,000
6990 Refunds and Other Miscellaneous Revenue	150,000

REVENUE FROM LOCAL SOURCES \$93,233,752

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,276,353
7160 Tuition for Orphans Subsidy	75,000
7250 Migratory Children	500
7271 Special Education funds for School-Aged Pupils	2,883,029
7311 Pupil Transportation Subsidy	1,235,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,153,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	118,000
7340 State Property Tax Reduction Allocation	1,699,067
7360 Safe Schools	219,244
7505 Ready to Learn Block Grant	474,037
7810 State Share of Social Security and Medicare Taxes	1,929,199
7820 State Share of Retirement Contributions	8,461,456

REVENUE FROM STATE SOURCES \$27,638,885

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	603,133
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	114,092

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	50,000
8517 Title IV - 21st Century Schools	47,607
REVENUE FROM FEDERAL SOURCES	\$814,832
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	240,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	35,000
OTHER FINANCING SOURCES	\$275,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	121,962,469

Act 1 Index (current): 5.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$76,604,100
Amount of Tax Relief for Homestead Exclusions	<u>\$1,699,067</u>
Total Approx. Tax Revenue:	\$78,303,167
Approx. Tax Levy for Tax Rate Calculation:	\$79,866,516

Lancaster	Total
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2023-24 Data		
a. Assessed Value	\$4,601,093,800	\$4,601,093,800
b. Real Estate Mills	16.6921	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$4,566,407,329	\$4,566,407,329
d. Assessed Value	\$4,631,848,900	\$4,631,848,900
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations		
f. 2023-24 Tax Levy	\$76,801,918	\$76,801,918
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$76,801,918	\$76,801,918
(f Total * g)		
i. Base Mills Subject to Index	16.6921	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$79,866,516	\$79,866,516
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	17.2429	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$79,866,507	\$79,866,507
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$78,167,440
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$76,604,091
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$76,604,100

\$1,699,067

\$78,303,167

\$79,866,516

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.5768	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$81,413,082	\$81,413,082
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,951.24	
Number of Homestead/Farmstead Properties	9902	9902
Median Assessed Value of Homestead Properties		\$228,200

Act 1 Index (current): 5.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$76,604,100
Amount of Tax Relief for Homestead Exclusions	<u>\$1,699,067</u>
Total Approx. Tax Revenue:	\$78,303,167
Approx. Tax Levy for Tax Rate Calculation:	\$79,866,516
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,699,067	Lowering RE Tax Rate	\$0	\$1,699,067
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,699,067

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	4,631,848,900	17.2429	79,866,507			98.00000%	
Totals:	4,631,848,900		79,866,507	- 1,699,067	= 78,167,440	X 98.00000%	= 76,604,091

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	300,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 300,000 300,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,925,000	9,925,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,300,000	1,300,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 11,225,000 11,225,000

Total Act 511, Current Taxes 11,525,000

Act 511 Tax Limit -->	4,566,407,329	X	12	54,796,888
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Lancaster	16.6921	17.2429	3.30%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	50,795,042
1200 Special Programs - Elementary / Secondary	16,602,769
1300 Vocational Education	1,177,716
1400 Other Instructional Programs - Elementary / Secondary	209,645
1500 Nonpublic School Programs	28,000
Total Instruction	\$68,813,172
2000 Support Services	
2100 Support Services - Students	4,998,911
2200 Support Services - Instructional Staff	5,654,057
2300 Support Services - Administration	6,386,282
2400 Support Services - Pupil Health	1,970,195
2500 Support Services - Business	815,554
2600 Operation and Maintenance of Plant Services	10,661,458
2700 Student Transportation Services	5,324,461
2800 Support Services - Central	875,786
2900 Other Support Services	56,540
Total Support Services	\$36,743,244
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,953,689
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$1,965,689
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,367,989
5200 Interfund Transfers - Out	1,219,425
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$16,987,414
Total Estimated Expenditures and Other Financing Uses	\$124,509,519

2024-2025 Final General Fund Budget

LEA : 113364503 Manheim Township SD

Printed 6/25/2024 9:05:55 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,614,051
200 Personnel Services - Employee Benefits	17,871,161
300 Purchased Professional and Technical Services	1,312,900
400 Purchased Property Services	44,900
500 Other Purchased Services	833,450
600 Supplies	2,089,858
800 Other Objects	28,722
Total Regular Programs - Elementary / Secondary	\$50,795,042
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,749,779
200 Personnel Services - Employee Benefits	4,200,179
300 Purchased Professional and Technical Services	4,087,154
400 Purchased Property Services	5,000
500 Other Purchased Services	1,442,917
600 Supplies	117,740
Total Special Programs - Elementary / Secondary	\$16,602,769
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,177,716
Total Vocational Education	\$1,177,716
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	46,300
500 Other Purchased Services	109,345
600 Supplies	54,000
Total Other Instructional Programs - Elementary / Secondary	\$209,645
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	18,000
600 Supplies	10,000
Total Nonpublic School Programs	\$28,000
Total Instruction	\$68,813,172
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,909,388
200 Personnel Services - Employee Benefits	1,796,638
300 Purchased Professional and Technical Services	102,300
500 Other Purchased Services	10,850
600 Supplies	171,085
800 Other Objects	8,650
Total Support Services - Students	\$4,998,911
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,831,106
200 Personnel Services - Employee Benefits	2,105,443

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	141,725
400 Purchased Property Services	5,000
500 Other Purchased Services	29,873
600 Supplies	539,150
800 Other Objects	1,760
Total Support Services - Instructional Staff	\$5,654,057
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,497,910
200 Personnel Services - Employee Benefits	2,221,897
300 Purchased Professional and Technical Services	410,000
500 Other Purchased Services	43,670
600 Supplies	60,150
800 Other Objects	152,655
Total Support Services - Administration	\$6,386,282
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,008,796
200 Personnel Services - Employee Benefits	625,399
300 Purchased Professional and Technical Services	294,600
400 Purchased Property Services	1,000
500 Other Purchased Services	1,700
600 Supplies	38,700
Total Support Services - Pupil Health	\$1,970,195
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	432,348
200 Personnel Services - Employee Benefits	253,506
300 Purchased Professional and Technical Services	45,200
500 Other Purchased Services	15,450
600 Supplies	39,450
800 Other Objects	29,600
Total Support Services - Business	\$815,554
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,065,527
200 Personnel Services - Employee Benefits	2,097,816
300 Purchased Professional and Technical Services	309,767
400 Purchased Property Services	2,527,364
500 Other Purchased Services	443,100
600 Supplies	2,217,884
Total Operation and Maintenance of Plant Services	\$10,661,458
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	131,212
200 Personnel Services - Employee Benefits	88,099
400 Purchased Property Services	11,000
500 Other Purchased Services	4,971,050
600 Supplies	121,500
800 Other Objects	1,600

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$5,324,461
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	405,978
200 Personnel Services - Employee Benefits	310,358
300 Purchased Professional and Technical Services	56,600
500 Other Purchased Services	22,850
600 Supplies	75,750
800 Other Objects	4,250
Total Support Services - Central	\$875,786
2900 <u>Other Support Services</u>	
500 Other Purchased Services	56,540
Total Other Support Services	\$56,540
Total Support Services	\$36,743,244
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	857,030
200 Personnel Services - Employee Benefits	302,074
300 Purchased Professional and Technical Services	139,780
400 Purchased Property Services	52,150
500 Other Purchased Services	173,225
600 Supplies	327,700
700 Property	36,300
800 Other Objects	65,430
Total Student Activities	\$1,953,689
3300 <u>Community Services</u>	
600 Supplies	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$1,965,689
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,839,414
900 Other Uses of Funds	11,528,575
Total Debt Service / Other Expenditures and Financing Uses	\$15,367,989
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,219,425
Total Interfund Transfers - Out	\$1,219,425
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$16,987,414
TOTAL EXPENDITURES	\$124,509,519

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	27,000,000	24,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	8,000,000	8,000,000
Other Capital Projects Fund	9,500,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,500,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	600,000	800,000
Private Purpose Trust Fund	190,000	190,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$47,790,000	\$37,990,000

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$47,790,000	\$37,990,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	12,500,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,000,000	1,300,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	700,000	900,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$14,300,000	\$15,350,000
TOTAL INDEBTEDNESS	\$14,300,000	\$15,350,000

Account Description	Amounts
0810 Nonspendable Fund Balance	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,540,000
0840 Assigned Fund Balance	10,000
0850 Unassigned Fund Balance	9,959,335
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,509,335
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,959,335